



UNIVERSITY OF TORONTO UNIVERSITY EXTENSION

DIRECTOR: J. R. GILLEY • B.A.Sc.

COST ACCOUNTING

October 1954 - March 1955

This Course is designed to provide an overall outline of the Cost Accounting function and how it becomes an integral part of scientific business management. In so doing, the Course tends to round out the knowledge of students now employed in Cost Departments, to initiate the beginner, and to provide the General Accountant with an opportunity to broaden his understanding of Industrial Accounting.

The Course considers Cost Accounting from a broad point of view and attempts to provide a realistic approach to cost methods, interpretation and presentation.

Lectures will include:

The different methods of costing	Study of a job order system and the process system of accounting
The elements of cost	The control of distribution costs
Material, labour and overhead	Analytical and comparative statements
Various systems for their record and control	Profit planning
Methods of inter-locking the cost records with the financial books	Budgetary control
Subsidiary ledgers and their controlling accounts	Standard costs and the effective presentation of statements for management

LECTURER: J. G. McKnight, R.I.A., F.C.I.S.

Time: Thursday evenings, October 7th - December 9th
8 p.m. January 13th - March 17th

Place: Room 202, Mechanical Building

Fee: \$15.00

